

**IN THE SPECIFICATION**

Please amend the paragraph [0005] beginning at page 3 as follows:

In order to obtain an active layer with a high breakdown voltage, it is necessary to form a homoepitaxial layer with high resistivity. However, when anti-phase boundaries, stacking faults, and small-angle grain boundaries are present in this epitaxial layer, they act as a source of electrons and holes, making it difficult to achieve a prescribed breakdown voltage. Thus, the ELO method, undulation method, and the like are employed to reduce defects (see Japanese Unexamined Patent Publication (KOKAI) ~~No. 2000-178790~~ No. 2000-178740). However, even when employing one of the above-mentioned methods, it is necessary to process the substrate surface prior to growing the epitaxial layer. Further, with the ELO method, planar defects end up remaining in merged regions between crystals, and current may leak out through the defects. Further, with the undulation method, since statistical symmetry of slope must be maintained during processing and the reduction in crystalline defects is inversely proportional to the film thickness, complete elimination of planar defects is impossible.